

Amend Section 43152.14 of the Revenue and Taxation Code to delete the requirement to file a return for the Childhood Lead Poisoning Prevention Fee. (Technical)

Source: Fuel Taxes Division

Under the existing Hazardous Substances Tax Law, Section 43152.14 provides that the Childhood Lead Poisoning Prevention Fee is due and payable on April 1 of each year and that a feepayer shall file a return in the form as prescribed by the Board. The Hazardous Substance Tax Law contains the administrative and collection provisions for the Childhood Lead Poisoning Prevention Fee, which is imposed pursuant to Section 105310 of the Health and Safety Code. The fee is administered and collected by the Board in cooperation with the Department of Health Services (DHS).

In 2002, Assembly Bill 1936 (Ch. 450) amended Section 43152.14 to authorize a feepayer to file an electronic return, and for returns to be authenticated as prescribed by the Board. However, the DHS subsequently adopted regulations that changed the method of collecting the Childhood Lead Poisoning Prevention Fee from a return, where a feepayer self-reports the amount of the fee due, to a bill of the fee amount.

This proposal would delete the requirement for filing a return and the methods for authenticating such returns for purposes of the Childhood Lead Poisoning Prevention Fee in order to conform to DHS regulations.

Section 43152.14 of the Revenue and Taxation code is amended to read:

43152.14. The fee imposed pursuant to Section 105310 of the Health and Safety Code, that is collected and administered under Section 43057, is due and payable on or before April 1 of each year for the previous calendar year. ~~A feepayer shall file a return in the form as prescribed by the board, which may include, but not be limited to, electronic media. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.~~